

Chapter 5

Daily Preliminary Balance and Block Balance Exception Listing

5-1. Scope

This chapter provides instructions for reviewing, analyzing, and acting upon initial output concerning daily block balancing and editing. Initial output is in the form of the Daily Preliminary Balance Listing.

5-2. Overview

a. The Daily Preliminary Balance Listing validates all FAO input data after source documents have been processed and keypunched. The listing serves a fourfold purpose by providing--

(1) The FAO with block totals, by T/A codes, for all FAO input.

(2) A detailed listing of all transactions for each block that does not balance with the block control totals.

(3) Individually identified edit errors based on predetermined conditions.

(4) A daily printout of all items uncorrected from previous days.

b. Data are removed from suspense by submission of correction cards. In the event an erroneous suspense line number (unmatched) is placed in correction cards, such information will not be accepted by the computer, but will be printed on a Block Balance Exception List. Further action must then be taken to resubmit correction cards with proper data.

5-3. References

a. Program PBKAVK.

b. Retrieval Report Codes.

(1) AVK-018--Daily Preliminary Balance.

(2) AVK-021--Block Balance Exception Listing.

5-4. Description

a. Frequency. Listing must be received at the FAO by 0800 of the day following the business date.

b. Output medium. Two-part paper.

c. Data elements.

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- (1) Block number.
- (2) Type code.
- (3) Action code.
- (4) Block amount (Block Total Card).
- (5) Line (Suspended line number).
- (6) To processing (balanced blocks/no errors).
- (7) Suspended (suspended blocks/transactions).
- (8) Ledger code.
- (9) Amount (amount for each suspended transaction).
- (10) Cycle (year and Julian date).
- (11) Document number (cc 50-63) is minor sort.

d. Data to be reflected. (See fig 5-4.)

(1) Detail data will not be printed for balanced blocks with no edit errors. The amount TO PROCESSING will equal BLOCK AMOUNT.

(2) Line item detail will be printed for each block in an out-of-balance condition or an in-balance condition in the case of AMF blocks if the disbursing officer voucher (DOV) number is missing and TBO blocks if the transmittal number is missing.

(3) Each detail line including the Block Total Card amount will be assigned a three-digit, alphanumeric, line item number automatically within the computer when an out-of-balance or edit error exists.

(4) Each block total entry is identified by "T" immediately to the right of the action column.

(5) Each line entry containing edit errors will be flagged with symbol ' ' immediately to the right of the action column.

(6) A percent sign (%) will appear to the right of the action column when a detail correction failed the edit test and overlaid the record.

(7) A "C" will appear to the right of the action column when a detail correction passed edit and overlaid the record, but the block group is still out of balance.

(8) The specific error code will be printed above each field that contains invalid data. The legend (fig 5-5) explaining these error codes will be printed at the end of each listing.

(9) The total amount of all detail within a suspended block will print under the SUSPENDED column.

(10) The total amount of all previously suspended detail will print under the RELEASED column when deleted from the system as a result of corrections.

e. Out-of-balance blocks.

(1) Detail transactions that fail to balance to predetermined block totals will be suspended on the Daily Preliminary Balance by TA code. This will be accomplished by recording the summary amount under the BLOCK AMOUNT, recording the total value of the details under the SUSPENDED column, and printing each detail amount with complete detail data.

(2) Reasons for out-of-balance blocks are as follows:

(a) A TA or block number is wrong on either the Block Total Card or relating detail cards, causing a block total to appear without details.

(b) Input of an original format Block Total Card instead of a block total correction card while attempting to clear a suspended block.

(c) A Block Total Card was input in a different cycle from detail cards.

(d) A Block Total Card is submitted with one or more detail cards missing.

(e) A Block Total Card is input with an incorrect total.

(f) Detail cards are input with incorrect amount.

(g) An unwanted detail card is included in the group.

(h) No Block Total Card was submitted with a group of detail cards.

(i) Incorrect attempt made to correct a suspended detail record.

(j) A detail or block total input did not pass the edits on the initial input and appear as "invalid" at the end of the FAO Input.

f. Edit errors. Transactions are subject to the block balance test after they have been subjected to validity checks against master edits. When an edit check identifies an invalid transaction, the value of the total block is recorded under the BLOCK AMOUNT column; the total value of the invalid detail

transactions is recorded under the SUSPENSE column, and the total value of the valid transactions appears in the TO PROCESSING column. The complete detail data for the suspended transactions will be reflected on the listing with the error code printed above the invalid field. However, sometimes (e.g., credit X in cc 71) an amount will list as blank with no error flag.

g. The dollar value of all blocks passing the block balance test and the master edit tests will be recorded in the BLOCK AMOUNT column and the TO PROCESSING column of the listing. No detail data is printed out.

h. The listing will continue to carry suspended items on the Daily Preliminary Balance Listings until action is taken to correct the entries. Under normal conditions, items initially suspended on the Daily Preliminary Balance Listing should be cleared by corrective action on the following days business. All items must be cleared prior to processing a monthly cycle.

i. Major sequence of the listing is by block number. A cursory review of block numbers for current day's business will verify that all input generated by the FAO has been entered into the financial system.

5-5. Correction processing

a. Overview. Corrections on the Daily Preliminary Balance are accomplished by preparation of one of the following correction cards. These cards are identified by a "C" "R" or "T" in column 3.

(1.) Code "C" This code will identify a correction to a detail transaction on the Daily Preliminary Balance. This transaction will replace the original that contains the same suspense line number; consequently, each field in the card must be punched. Any field in the suspended item may be changed except BLOCK NUMBER, DATE, SUSPENSE LINE NUMBER, and TYPE/ACTION. (See fig 5-1 for format.) Items suspended for edit errors from blocks that were in balance during initial processing may not have the dollar amount changed in the correction transaction.

(2) Code "R". A correction card with an "R" in column 3 will cause a suspended transaction with the same suspense line number to be released from the system. These released transactions must be reentered correctly. (See fig 5-2 for format.) A code "R" card should be accompanied by a code "T" card to change the block total value.

(3) Code "T" When the amount in the Block Total Card is in error or an in-balance condition in the case of AMF blocks if the DOV number is missing and TBO blocks if the transmittal number is missing, a correction must be submitted with a "T" in column 3. This transaction will replace the original that has the same suspense line number. (See fig 5-3 for format.)

b. Out-of-balance block corrections. When a complete block is suspended as a result of details not agreeing with the block control record, reconciliation will be accomplished by comparing individual transactions on

the Daily Preliminary Balance to related input documents grouped within the block. Correction of out-of-balance blocks will be accomplished as follows:

(1) Missing details. When detail transactions have been omitted from a block, the block total record must be reduced to agree with the suspended amount. This is done by preparing a Block Total Card with TA "T0" and correction code "T" in column 3. The DOLLAR AMOUNT field will contain the total of the detail cards reflected in the Daily Preliminary Balance Listing. The amount on the block ticket will be changed to agree with this total. A new block ticket will be prepared with the same block number along with detail cards for the dollar amount of the detail transactions being added. These will be batched and sent to DPD along with the corrected block to be processed with the next daily cycle.

(2) Duplicate detail transactions. Prepare Suspense Release Cards with an "R" in column 3 of the coding format, citing the suspense line item number of items being released.

(3) Erroneous detail cards. Prepare correct detail transactions with a "C" in column 3 of coding format, citing the suspense line item number of the items being corrected. The correct dollar amount figure will be punched in the appropriate fields.

(4) Details without block total. DPD will create a Block Total Record with a zero dollar amount. The FA0 must then prepare a Block Total Correction Card (fig 5-3, p. 5-10) with "TOT" in columns 1-3 and correct dollar amount.

(5) Block total without detail cards. Process a Block Total Correction Card with TA "TOT" and cc 12-22 zero filled.

(6) Block Total Card in error. The FA0 will prepare a Block Total Correction Card with "TOT" in columns 1-3 and reflect the corrected amount.

c. Edit error corrections.

(1) Corrections to detail transactions suspended by the edit procedures will be accomplished using the Suspense Correction Card as explained in paragraph 5-5a(1) above. The new input card is prepared with correct characters in every field, citing the suspended line item number as reflected in the Daily Preliminary Balance Listing. When a detail transaction is entered with a wrong TA, it must be released with a suspense release and input again in appropriate original format.

(2) A Suspense Correction Card must be input for each individual detail transaction suspended in the edit procedure. Some suspended blocks will require the processing of both a Block Total Correction Card (code "T") as well as individual correction cards (code "C") to correct edit errors.

d. Annotation of listing.

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(1) The Daily Preliminary Balance Listing should be annotated daily with all corrections made.

(2) The suggested format for making annotations is as follows:

(a) Place an "X" or "-" through the block number of all suspended blocks corrected and all blocks that went to processing (no errors).

(b) For detail corrections, place a "C" through the appropriate line number for edit corrections made or an "R" through the line number of detail cards released. Place the proper data above the fields or amounts being corrected.

(c) For block total corrections, cross out the incorrect amount shown in the BLOCK AMOUNT column and enter the new amount above it.

(3) Blocks should be corrected one at a time rather than making edit corrections separately from out-of-balance corrections.

(4) If two attempts are made to clear a block without success, it should be referred to the chief of the accounting division.

(5) The Daily Preliminary Balance Listing should be reviewed by the 15th of each month to ensure that items appearing on the list are input errors and that prompt corrections are being made.

5-6. Block Balance Exception List

a. Overview. The purpose of the Block Balance Exception List is to provide the accounting division with a list of transactions that were not processed by the computer due to incorrect line number codes, i.e., a record of those correction transactions ("C", "R", or "T" in column 3) that failed to match a suspense item when compared by suspense line number or release cards with amounts different from the suspended item. It also includes items released by a Suspense Release Card.

b. Data to be reflected. All data in the transactions will be printed under the appropriate columnar headings. (See fig 5-6.)

c. Sequence and controls. Transactions will be listed in suspense line number order with an overall total.

d. Action required by the FAO.

(1) The listing will be received by the accounting division where it will be reviewed for completeness of information.

(2) Review will be made of the Daily Preliminary Balance Listings that were the basis for these correction transactions. After determination has been made as to the correct suspense line number to be used or correct amount, 3 new correction card will be created.

(3) These new transactions will be included in the next daily fiscal cycle to DPD. Since the original correction transactions were not processed, it will not be necessary to prepare reversing entries.

(4) The listing will be filed in the accounting division.

(5) If a transaction is suspended with label "No Match on Master File", the master file needs to be updated. Update the master file, then submit a correction card with "C" in cc 3 as shown on page 5-8 (fig 5-1). The transaction will not automatically recycle.

(6) If, in correcting suspended transactions, an incorrect line number is punched, a code " " remains to the right of the TA column for the original suspended transaction. The error transaction appears on the Block Balance Exception List with the incorrect line number.

Card column	Description
1	*Type code
2	*Action code
3	Correction Code "C"
4-6	*Line number
7-80	Data to be punched is dependent on the type and action code used in columns 1 and 2. Punch all data as if new transaction from Type Action's format columns 7-80 as if original transaction.

Data to be extracted from the Daily Preliminary Block Proof. Type 4 edit bypass items (AZ8) will be identified with a 4 as type code and asterisk () in the error notes, and the hexadecimal AX8 must be used as type code when punching either release or correction cards.

Figure 5-1. Sample Suspense Correction Card

Card column	Description
1	*Type code
2	*Action code
3	Constant "R" for correction code
4-6	Line number from Daily Preliminary Balance Listing
7-70	Blank
71-80	Amount

*Same as suspended transaction.

Note: A Suspense Release Card will also require a Block Total Card if the Block Total line amount needs to equal the remaining "To Processing" plus "Suspended" amounts.

Figure 5-2. Sample Suspense Release Card

Card column	Description
1	Constant "T" for type code
2	Constant "0" (Alpha) for action Code
3	Constant "T" for correction code
4-6	Line number from Daily Preliminary Block Proof
7-11	Card column 7 Ø; cc 8-11 Julian date that appears on the Daily Preliminary Balance Listing
12-22	Amount (left zero fill--Cr X in cc 22 if needed)
23-80	Blank if other than AMF or TBO block
23-28	Dish off voucher nr
29-31	Constant "DOV"
32-80	Blanks
23-26	Paying DSSN
27-28	Transmittal number
29-80	Blanks

Figure 5-3. Block Total Card Correction